IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.61 OF 2005

The Commissioner of Income-tax
City - 19 .. Appellant.
V/s.
Kapoor Exports .. Respondents.

INCOME TAX APPEAL (L) NO.1654 OF 2005
AND
INCOME TAX APPEAL (L) NO.1655 OF 2005
AND
INCOME TAX APPEAL (L) NO.1656 OF 2005

Commissioner of Income-tax-11 .. Appellant.
V/s.
Mr.Chandrakant A. Mehta .. Respondents.

Mr.A.S. Rao for the appellant.

Mr.Ajay Singh for the respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 20TH JUNE, 2006.

P.C. :

Heard rival parties.

Perused appeals.

2. The substantial question of law framed in all these appeals read as under :

a) Whether on the facts and the circumstances of the case and law the ITAT was justified directing the assessing officer to allow deduction u/s.80HHC in

respect of the exploitation of rights ?

3. Both parties agree that the question of law raised in all these appeals have been covered by the judgment of this Court in the case of Abdulgafar A. Nadiadwala V/s. Assistant Commissioner of Income-tax and Others [267 ITR 488 (Bom)]. Both parties pray that all the appeals be disposed of in terms of the said judgment of this Court and the above question be answered accordingly.

4. Considering the joint prayer made by the parties to the appeal, the question of law framed in all these appeals is answered in favour of the assessee and against the Revenue.

5. All appeals, accordingly, stand disposed of for the reasons recorded in the aforesaid judgment of Abdulgafar Nadiadwala (cited supra). No order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)